

PROPERTY RECORD REPORT

STATE OF LOUISIANA

BATON ROUGE MENTAL HEALTH CLINIC

Baton Rouge, Louisiana

As of June 30, 2005

United States

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Boston
Charlotte
Chicago
Cincinnati
Dallas
Denver
Detroit
Houston
Irvine
Los Angeles
Milwaukee
New Orleans
New York
Oak Brook
Philadelphia
Pittsburgh
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October 12, 2005

State of Louisiana
Baton Rouge, Louisiana

We have reviewed the property accounts and records of the property changes for the fiscal year ended June 30, 2005, and submit this report explaining the scope of this investigation and our findings.

The property accounts included in this investigation are as follows:

<u>Account Number</u>	<u>Account Name</u>
451	LAND IMPROVEMENTS
453	BUILDINGS
455	FIXED EQUIPMENT
	BUILDING SERVICES
457	MAJOR MOVEABLE EQUIPMENT

Minor equipment as defined by the U.S. Department of Health, Education and Welfare Bulletin HIM-15 for hospitals is excluded.

SCOPE OF INVESTIGATION

This investigation comprised:

- (1) An analysis of the accounts and records to ascertain the property additions and deductions.

- (2) The determination of the proper useful life estimates.
- (3) The recording of the property changes in the detail electronic data processing record.
- (4) The computation for the fiscal year ended June 30, 2005 of:
 - (a) Depreciation provision
 - (b) Balances at end of year

CAPITAL CHANGES

The total additions and deductions made to the property during the year are set forth in summary form on the Cost Rollforward Analysis Report attached hereto. The totals shown on this schedule are as follows:

Additions	-0-
Deductions	-0-

PROPERTY ADDITIONS

There were no additions reported for fiscal year ended June 30, 2005.

PROPERTY DEDUCTIONS

There were no property deductions reported for fiscal year ended June 30, 2005.

PROPERTY TRANSFERS

Certain transfers made between departments and buildings have been reflected in the property records.

DEPRECIATION POLICY

Depreciation has been computed by the straight line method. A half year's depreciation has been taken on additions in the year of acquisition and a half year's depreciation provided for in the year of expiration. A half year's depreciation has been provided for in the year of retirement on deductions.

CONCLUSION

The depreciation provisions for the fiscal year ended June 30, 2005 have been computed and entered on the property record account controls and the balances have been brought forward. The Cost and Depreciation Rollforward Analysis Reports show the balances of cost and depreciation reserve as of the beginning and the end of the year, together with additions, deductions and depreciation provisions for the year and the advance year 2006 depreciation provisions.

The electronic data processing record has been updated for all property changes. A tabulated listing, showing the June 30, 2005 balances, depreciation for the year and the advance fiscal year 2006 depreciation provisions is being forwarded as part of this report. The listing shows totals by department and property accounts.

We find the property account balances, additions, deductions and depreciation provisions for the fiscal year ended June 30, 2005, to be in total as follows:

	<u>Cost</u>	<u>Depreciation Reserve</u>
	\$	\$
Balance beginning of year	12,952,976.91	12,873,530.60
Additions	-0-	
Deductions	-0-	-0-
Depreciation for year		50,490.12
Balances at end of year	12,952,976.91	12,924,020.72

We believe, in accordance with the above, that the additions capitalized by you have been properly recorded at cost. That the deductions have been removed from the accounts, and that straight line method depreciation in the amount of **\$50,490.12** is a proper charge for the fiscal year ended, **June 30, 2005**, based upon the undepreciated costs and the estimated remaining lives of the depreciable property assets.

This appraisal is subject to the assumptions and limiting conditions attached to this report.

Respectfully submitted,

American Appraisal Associates, Inc.

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11373

Report Reviewed

By John Oliva

Significant Professional Assistance

Provided By Thomas Reyes

Report Prepared

By Michael Olson

Fixed Asset Analyst

ASSUMPTIONS AND LIMITING CONDITIONS

This service was performed with the following general assumptions and limiting conditions:

To the best of our knowledge, all data, including historical financial data, if any, relied upon in reaching opinions and conclusions or set forth in this report are true and accurate. Although gathered from sources that we believe are reliable, no guarantee is made nor liability assumed for the truth or accuracy of any data, opinions, or estimates furnished by others that have been used in this analysis.

No responsibility is assumed for matters legal in nature. No investigation has been made of the title to or any liabilities against the property appraised. We have assumed that the owner's claim is valid, the property rights are good and marketable, and there are no encumbrances that cannot be cleared through normal processes, unless otherwise stated in the report.

The value or values presented in this report are based upon the premises outlined herein.

The date of value to which the conclusions and opinions expressed apply is set forth in the report. The value opinion presented therein is based on the status of the economy and on the purchasing power of the currency stated in the report as of the date of value.

This report has been made only for the use or uses stated, and it is neither intended nor valid for any other use.

Possession of this report or any copy thereof does not carry with it the right of publication. No portion of this report (especially any conclusion, the identity of any individuals signing or associated with this report or the firms with which they are connected, or any reference to the professional associations or organizations with which they are affiliated or the designations awarded by those organizations) shall be disseminated to third parties through prospectus, advertising, public relations, news, or any other means of communication without the written consent and approval of American Appraisal.

Areas, dimensions, and descriptions of property, if any, used in this analysis have not been verified, unless stated to the contrary in the report. Any areas, dimensions, and descriptions of property included in the report are provided for identification purposes only, and no one should use this information in a conveyance or other legal document. Plats, if any, presented in the report are intended only as aids in visualizing the property and its environment. Although the material was prepared using the best available data, it should not be considered as a survey or scaled for size.

Unless stated to the contrary in the report, no environmental impact study has been ordered or made. Full compliance with all applicable laws and governmental regulations is assumed unless otherwise stated, defined, and considered in the report. We have also assumed responsible ownership and that all required licenses, consents, or other legislative or administrative authority from any applicable government or private entity organization either have been or can be obtained or renewed for any use that is relevant to this analysis.

The value estimate contained within the report specifically excludes the impact of substances such as asbestos, urea-formaldehyde foam insulation, other chemicals, toxic wastes, or other potentially hazardous materials or of structural damage or environmental contamination resulting from earthquakes or other causes, unless stated to the contrary in the report. It is recommended that the reader of the report consult a qualified structural engineer and/or industrial hygienist for the evaluation of possible structural/environmental defects, the existence of which could have a material impact on value.

CERTIFICATE OF APPRAISER

I certify that, to the best of my knowledge and belief

The statements of fact contained in this report are true and correct.

The report analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and represent the impartial and unbiased professional analyses, opinions, and conclusions of American Appraisal Associates, Inc.

American Appraisal Associates, Inc., and I personally have no present or prospective interest in or bias with respect to the property that is the subject of this report and have no personal interest or bias with respect to the parties involved.

The engagement of American Appraisal Associates, Inc., and myself personally in this assignment and compensation for American Appraisal Associates, Inc., are not contingent on the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.

The analysis, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.

Members of the appraisal staff have made an inspection of the property that is the subject of this report.

Anyone providing significant professional assistance is identified on the signature page of this report.

A handwritten signature in black ink, reading "John S. Oliva". The signature is written in a cursive, flowing style. Below the signature is a solid horizontal line.

John S. Oliva

STATE OF LOUISIANA
BATON ROUGE MENTAL HEALTH CLINIC
BATON ROUGE , LOUISIANA

CONTRACT: 00059231 - 99
REPORT: R0142
BOOK: 1
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ACCT	ACCT CLS	BEGINNING BALANCE	COST ADJUSTMENT	POST AUDIT ADJUSTMENT	TRANSFERS IN	TRANSFERS OUT	DEDUCTIONS	ANNUAL PROVISION	FINAL BALANCE	NET BOOK VALUE	PROJECTED PROVISION
451		16,111.00	0.00	0.00	0.00	0.00	0.00	0.00	16,111.00	0.00	0.00
TOTAL ACCT	451	16,111.00	0.00	0.00	0.00	0.00	0.00	0.00	16,111.00	0.00	0.00
453		10,590,523.70	0.00	0.00	0.00	0.00	0.00	177.30	10,590,701.00	48.00	48.00
TOTAL ACCT	453	10,590,523.70	0.00	0.00	0.00	0.00	0.00	177.30	10,590,701.00	48.00	48.00
455	1	216,083.90	0.00	0.00	0.00	0.00	0.00	1,890.20	217,974.10	8,505.90	1,890.20
TOTAL ACCT	455	216,083.90	0.00	0.00	0.00	0.00	0.00	1,890.20	217,974.10	8,505.90	1,890.20
457		2,050,812.00	0.00	0.00	0.00	0.00	0.00	48,422.62	2,099,234.62	20,402.29	19,279.05
TOTAL ACCT	457	2,050,812.00	0.00	0.00	0.00	0.00	0.00	48,422.62	2,099,234.62	20,402.29	19,279.05
GRAND TOTAL:		12,873,530.60	0.00	0.00	0.00	0.00	0.00	50,490.12	12,924,020.72	28,956.19	21,217.25